
By: **Delegate Jones**

Introduced and read first time: February 14, 2003

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Admissions and Amusement Tax - Charges Subject to Tax**

3 FOR the purpose of providing that charges for merchandise, refreshments, or a
4 service sold or served in connection with entertainment in certain locations may
5 be subject to admissions and amusement tax regardless of whether the charges
6 are increased because entertainment is provided; providing that a claim for a
7 refund of certain admissions and amusement taxes paid may not be filed after a
8 certain date if the claim is based on certain sales or services in connection with
9 entertainment; specifying that this Act does not create a right to appeal a
10 certain final determination of an assessment of admissions and amusement tax;
11 and generally relating to admissions and amusement tax on charges for
12 merchandise, refreshments, or a service sold or served in connection with
13 entertainment in certain locations.

14 BY repealing and reenacting, with amendments,
15 Article - Tax - General
16 Section 4-101(b)
17 Annotated Code of Maryland
18 (1997 Replacement Volume and 2002 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That the Laws of Maryland read as follows:

21 **Article - Tax - General**

22 4-101.

23 (b) (1) "Admissions and amusement charge", unless expressly provided
24 otherwise, means a charge for:

25 (i) admission to a place, including any additional separate charge
26 for admission within an enclosure;

27 (ii) use of a game of entertainment;

28 (iii) use of a recreational or sports facility;

1 (iv) use or rental of recreational or sports equipment; and

2 (v) merchandise, refreshments, or a service sold or served in
3 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or
4 other place where dancing privileges, music, or other entertainment is provided,
5 REGARDLESS OF WHETHER THE CHARGE FOR THE MERCHANDISE, REFRESHMENTS,
6 OR SERVICE IS INCREASED BECAUSE ENTERTAINMENT IS PROVIDED.

7 (2) "Admissions and amusement charge" does not include a charge for
8 admission to a political fundraising event.

9 SECTION 2. AND BE IT FURTHER ENACTED, That:

10 (a) Notwithstanding § 13-1104 of the Tax - General Article, a claim for a
11 refund of admissions and amusement tax paid before July 1, 2003 may not be filed
12 after September 30, 2003 if the claim is based on the sale or service of merchandise,
13 refreshments, or a service sold or served in connection with entertainment at a
14 nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges,
15 music, or other entertainment is provided and the charge for the sale or service was
16 not increased because entertainment was provided.

17 (b) This Act may not be construed to create a right to appeal a final
18 determination of an assessment of admissions and amusement tax under Title 13,
19 Subtitle 5 of the Tax - General Article.

20 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2003.